

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

*Jeanine H. Tucker*  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*5-14-15*  
\_\_\_\_\_  
Date

Tuolumne  
\_\_\_\_\_

Court

FY 2014/2015 - Q3  
\_\_\_\_\_

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filed Court Employee Positions (FTEs)**

Tuolumne

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Court

FY 2014/2015 - Q3

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	47.75	47.75	47.75	47.75	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Tuolumne  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2014/15									
	Governmental Funds						Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 66,224	\$ 42,214	\$ (75,311)				\$ 10,123	\$ 43,251	\$ 152,201
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 745	\$ 745	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,125							\$ 1,125	\$ 925
Cash with County	\$ 76,105	\$ 0	\$ (17,953)				\$ 334,068	\$ 392,220	\$ 396,729
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 143,454</b>	<b>\$ 42,214</b>	<b>\$ (93,263)</b>				<b>\$ 344,936</b>	<b>\$ 437,341</b>	<b>\$ 510,655</b>
Short Term Investment									
Investment in Financial Institution	\$ 55,930						\$ 85,432	\$ 141,362	\$ 237,367
<b>Total Investments</b>	<b>\$ 55,930</b>						<b>\$ 85,432</b>	<b>\$ 141,362</b>	<b>\$ 237,367</b>
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 12,942	\$ 0					\$ 12,942	\$ 15,757
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 93,263					\$ 93,263	\$ 99,189
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 12,942</b>	<b>\$ 93,263</b>				<b>\$ 0</b>	<b>\$ 106,206</b>	<b>\$ 114,946</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 199,385</b>	<b>\$ 55,157</b>	<b>\$ 0</b>				<b>\$ 430,367</b>	<b>\$ 684,909</b>	<b>\$ 902,168</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 96,297	\$ 96,297	\$ 83,956
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 96,300</b>	<b>\$ 96,300</b>	<b>\$ 83,958</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 334,068	\$ 334,068	\$ 228,157
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 334,068</b>	<b>\$ 334,068</b>	<b>\$ 228,157</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 1,757							\$ 1,757	\$ 915
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,757</b>							<b>\$ 1,757</b>	<b>\$ 915</b>
<b>Total Liabilities</b>	<b>\$ 1,757</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 430,367</b>	<b>\$ 432,124</b>	<b>\$ 313,029</b>
<b>Total Fund Balance</b>	<b>\$ 197,628</b>	<b>\$ 55,157</b>	<b>\$ 0</b>					<b>\$ 252,784</b>	<b>\$ 589,139</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 199,385</b>	<b>\$ 55,157</b>	<b>\$ 0</b>				<b>\$ 430,367</b>	<b>\$ 684,909</b>	<b>\$ 902,168</b>

Superior Court of California, County of Tuolumne  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended March											
Fiscal Year 2014/15										2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,219,186	\$ 9,709					\$ 2,228,895	\$ 2,881,431	\$ 2,239,670	\$ 2,845,592	
Improvement and Modernization Fund								\$ 7,833		\$ 7,833	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 22,500	
Court Interpreter (45.45)	\$ 5,513						\$ 5,513	\$ 16,200	\$ 12,785	\$ 17,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 105,467						\$ 105,467	\$ 138,704	\$ 87,406	\$ 126,454	
Other Miscellaneous	\$ 50,351						\$ 50,351	\$ 50,351	\$ 50,351	\$ 50,351	
	<b>\$ 2,403,017</b>	<b>\$ 9,709</b>					<b>\$ 2,412,726</b>	<b>\$ 3,124,519</b>	<b>\$ 2,412,712</b>	<b>\$ 3,069,730</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 242,849				\$ 242,849	\$ 293,421	\$ 241,500	\$ 293,421	
Other AOC Grants			\$ 6,660				\$ 6,660	\$ 23,325	\$ 8,277	\$ 22,500	
Non-AOC Grants			\$ 21,620				\$ 21,620	\$ 30,000		\$ 15,152	
			<b>\$ 271,129</b>				<b>\$ 271,129</b>	<b>\$ 346,746</b>	<b>\$ 249,777</b>	<b>\$ 311,073</b>	
Other Financing Sources											
Interest Income	\$ 1,310	\$ 6					\$ 1,316	\$ 1,100	\$ 586	\$ 1,100	
Investment Income											
Donations											
Local Fees	\$ 8,434	\$ 25,914					\$ 34,348	\$ 50,050	\$ 36,786	\$ 48,500	
Non-Fee Revenues											
Enhanced Collections		\$ 51,560					\$ 51,560	\$ 56,648	\$ 47,905	\$ 51,850	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 39,050					\$ 39,050	\$ 42,634	\$ 40,461	\$ 39,394	
Reimbursement Other	\$ 3,593						\$ 3,593	\$ 5,500	\$ 41,942	\$ 8,220	
Sale of Fixed Assets											
Other Miscellaneous									\$ 12		
	<b>\$ 13,337</b>	<b>\$ 116,530</b>					<b>\$ 129,867</b>	<b>\$ 155,932</b>	<b>\$ 167,691</b>	<b>\$ 149,064</b>	
<b>Total Revenues</b>	<b>\$ 2,416,355</b>	<b>\$ 126,239</b>	<b>\$ 271,129</b>				<b>\$ 2,613,722</b>	<b>\$ 3,627,197</b>	<b>\$ 2,860,100</b>	<b>\$ 3,149,867</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,243,617	\$ 43,683	\$ 152,571				\$ 1,439,872	\$ 1,961,980	\$ 1,488,623	\$ 2,118,347	
Temp Help											
Overtime	\$ 649		\$ 0				\$ 649		\$ 1,037		
Staff Benefits	\$ 544,022	\$ 23,159	\$ 63,080				\$ 630,261	\$ 862,458	\$ 602,831	\$ 862,006	
	<b>\$ 1,788,288</b>	<b>\$ 66,842</b>	<b>\$ 215,651</b>				<b>\$ 2,070,781</b>	<b>\$ 2,824,438</b>	<b>\$ 2,092,492</b>	<b>\$ 2,980,353</b>	
Operating Expenses and Equipment											
General Expense	\$ 64,024	\$ 1,284	\$ 14,630				\$ 79,938	\$ 118,421	\$ 113,279	\$ 153,326	
Printing	\$ 8,720	\$ 693					\$ 9,413	\$ 15,001	\$ 11,272	\$ 25,000	
Telecommunications	\$ 44,460		\$ 3,374				\$ 47,834	\$ 56,230	\$ 37,687	\$ 49,000	
Postage	\$ 12,425	\$ 1,057					\$ 13,482	\$ 17,850	\$ 22,730	\$ 20,000	
Insurance	\$ 533						\$ 533	\$ 4,700	\$ 2,406	\$ 4,300	
In-State Travel	\$ 3,221		\$ 2,262				\$ 5,483	\$ 8,000	\$ 6,095	\$ 8,000	
Out-of-State Travel	\$ 468						\$ 468				
Training	\$ 1,395		\$ 660				\$ 2,055	\$ 1,275	\$ 1,018	\$ 1,275	
Security Services	\$ 93,801						\$ 93,801	\$ 150,000	\$ 97,520	\$ 175,000	
Facility Operations	\$ 53,684						\$ 53,684	\$ 93,820	\$ 58,031	\$ 96,300	
Utilities											
Contracted Services	\$ 186,112	\$ 25,955	\$ 10,876				\$ 222,943	\$ 266,481	\$ 209,439	\$ 270,620	
Consulting and Professional Services	\$ 17,059						\$ 17,059	\$ 32,100	\$ 18,010	\$ 28,200	
Information Technology	\$ 7,545						\$ 7,545	\$ 60,162	\$ 7,731	\$ 143,543	
Major Equipment											
Other Items of Expense	\$ 226						\$ 226	\$ 1,500	\$ 340	\$ 5,800	
	<b>\$ 493,675</b>	<b>\$ 28,989</b>	<b>\$ 31,802</b>				<b>\$ 554,466</b>	<b>\$ 825,540</b>	<b>\$ 655,577</b>	<b>\$ 980,324</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,546						\$ 19,546	\$ 21,000	\$ 17,572	\$ 13,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (58,513)	\$ 19,707	\$ 38,806				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (38,967)</b>	<b>\$ 19,707</b>	<b>\$ 38,806</b>				<b>\$ 19,546</b>	<b>\$ 21,000</b>	<b>\$ 17,572</b>	<b>\$ 13,700</b>	
<b>Total Expenditures</b>	<b>\$ 2,242,996</b>	<b>\$ 115,538</b>	<b>\$ 286,260</b>				<b>\$ 2,644,794</b>	<b>\$ 3,670,978</b>	<b>\$ 2,665,161</b>	<b>\$ 3,197,177</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 173,359	\$ 10,701	\$ (15,131)				\$ 168,929	\$ (43,781)	\$ 134,559	\$ (424,550)	
Operating Transfers In (Out)	\$ (18,669)	\$ 3,538	\$ 15,131				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 42,938	\$ 40,918	\$ 0				\$ 83,856	\$ 83,856	\$ 454,580	\$ 454,580	
Ending Balance (Deficit)	\$ 197,628	\$ 55,157	\$ 0				\$ 252,784	\$ 40,075	\$ 589,139	\$ 30,030	

Superior Court of California, County of Tuolumne  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended March										
	Fiscal Year 2014/15								2013/14	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment			Total Actual Expense	Current Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 631,229	\$ 140,191			\$ (5,084)		\$ 766,336	\$ 1,093,030	\$ 788,125	\$ 1,080,830
Traffic & Other Infractions	\$ 98,345	\$ 4,097			\$ (4,456)		\$ 97,987	\$ 216,148	\$ 126,835	\$ 199,597
Other Criminal Cases	\$ 217,136	\$ 5,266			\$ (5,084)		\$ 217,319	\$ 274,754	\$ 195,443	\$ 274,668
Civil	\$ 111,057	\$ 26,253					\$ 137,310	\$ 155,633	\$ 101,734	\$ 128,300
Family & Children Services	\$ 165,331	\$ 49,739			\$ 0		\$ 215,069	\$ 288,638	\$ 218,131	\$ 338,965
Probate, Guardianship & Mental Health Services	\$ 23,596	\$ 11,959					\$ 35,555	\$ 50,521	\$ 31,698	\$ 48,290
Juvenile Dependency Services	\$ 26,786	\$ 46,685					\$ 73,470	\$ 126,914	\$ 89,696	\$ 136,920
Juvenile Delinquency Services	\$ 26,789	\$ 1,608					\$ 28,397	\$ 38,608	\$ 48,400	\$ 67,419
Other Court Operations	\$ 64,552	\$ 517					\$ 65,069	\$ 89,370	\$ 65,578	\$ 106,654
Court Interpreters	\$ 11,089	\$ 5,899					\$ 16,988	\$ 31,401	\$ 22,045	\$ 32,697
Jury Services	\$ 48,771	\$ 11,043	\$ 19,546				\$ 79,360	\$ 106,202	\$ 61,005	\$ 91,385
Security		\$ 110,563					\$ 110,563	\$ 150,000	\$ 101,066	\$ 175,000
Trial Court Operations Program	\$ 1,424,681	\$ 413,819	\$ 19,546		\$ (14,623)		\$ 1,843,423	\$ 2,621,219	\$ 1,849,756	\$ 2,680,725
Enhanced Collections	\$ 30,288	\$ 1,299			\$ 19,707		\$ 51,294	\$ 56,648	\$ 47,905	\$ 51,850
Other Non-Court Operations	\$ 36,554	\$ 27,690					\$ 64,244	\$ 47,334	\$ 43,295	\$ 44,094
Non-Court Operations Program	\$ 66,842	\$ 28,989			\$ 19,707		\$ 115,538	\$ 103,982	\$ 91,199	\$ 95,944
Executive Office	\$ 123,621	\$ 1,718					\$ 125,340	\$ 180,647	\$ 129,421	\$ 181,541
Fiscal Services	\$ 145,053	\$ 15,152			\$ (5,084)		\$ 155,120	\$ 213,460	\$ 162,838	\$ 265,760
Human Resources	\$ 109,028	\$ 139					\$ 109,167	\$ 128,783	\$ 195,021	\$ 283,506
Business & Facilities Services	\$ 53,541	\$ 81,359					\$ 134,900	\$ 194,064	\$ 147,781	\$ 196,469
Information Technology	\$ 148,016	\$ 13,290					\$ 161,306	\$ 228,823	\$ 119,604	\$ 270,472
Court Administration Program	\$ 579,259	\$ 111,658			\$ (5,084)		\$ 685,833	\$ 945,777	\$ 734,669	\$ 1,177,743
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,070,781</b>	<b>\$ 554,466</b>	<b>\$ 19,546</b>		<b>\$ 0</b>		<b>\$ 2,644,794</b>	<b>\$ 3,670,978</b>	<b>\$ 2,695,621</b>	<b>\$ 3,974,411</b>